

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-14576-2018

Date of Decision: 31.5.2018

M/s Sanjeev Jain and Co., Jalandhar Cantt.

...Petitioner.

Versus

State of Punjab and others

...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL,
ACTING CHIEF JUSTICE.**

HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Mr. J.S. Bedi, Advocate for the petitioner.

AJAY KUMAR MITTAL, ACJ.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to release its refund along with interest.

2. The petitioner is engaged in the business of resale of iron and steel. As per the return for the year ending 31.3.2017, there was an excess Input Tax Credit (ITC) and, therefore, the petitioner was entitled for the refund. The petitioner had applied on VAT-29 on 23.6.2017 (Annexure P-1) for refund for the period 1.1.2017 to 31.3.2017. However, no refund was made to the petitioner. Accordingly, the petitioner moved the application dated 9.4.2018 (Annexure P-2) to respondent No.3 for grant of refund along

writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has moved the applications dated 23.6.2017 and 9.4.2018 (Annexures P-1 and P-2, respectively) to respondent No.3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to take a decision on the applications dated 23.6.2017 and 9.4.2018 (Annexures P-1 and P-2, respectively), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of two months from the date of receipt of the certified copy of the order.

**(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE**

May 31, 2018
gbs

**(TEJINDER SINGH DHINDSA)
JUDGE**

Whether Speaking/Reasoned

Yes

Whether Reportable

Yes